

## Federal Retirement Thrift Investment Board

## § 1690.13

contains information about the TSP and by which TSP participants may, among other things, access their accounts by computer. The TSP Web site address is [www.tsp.gov](http://www.tsp.gov).

*Uniformed service member* means a member of the uniformed services on active duty or a member of the Ready Reserve in any pay status.

*Uniformed services* means the Army, Navy, Air Force, Marine Corps, Coast Guard, Public Health Service, and the National Oceanic and Atmospheric Administration.

*Uniformed services account* means a TSP account to which contributions have been made by or on behalf of a member of the uniformed services.

*Uniformed services beneficiary participant account* means a beneficiary participant account that is established with a death benefit payment from a TSP account to which contributions were made by or on behalf of a member of the uniformed services.

*Vested account balance* means that portion of an individual's account which is not subject to forfeiture under 5 U.S.C. 8432(g).

[68 FR 35519, June 13, 2003, as amended at 70 FR 32218, June 1, 2005; 71 FR 50320, Aug. 25, 2006; 75 FR 78880, Dec. 17, 2010; 77 FR 26429, May 4, 2012; 78 FR 57784, Sept. 20, 2013]

EDITORIAL NOTE: At 77 FR 26429, May 4, 2012, §1690.1 was amended by removing the definitions of "regular contributions" and "combat zone compensation"; however, the amendment could not be done since neither of these definitions is in this section.

### Subpart B—Miscellaneous

#### § 1690.11 Plan year.

The Thrift Savings Plan's plan year is established on a calendar-year basis for all purposes, except where another applicable provision of law requires that a fiscal year or other basis be used. As used in this section, the term "calendar-year basis" means a twelve-month period beginning on January 1 and ending on December 31 of the same year.

#### § 1690.12 Power of attorney.

(a) A participant or beneficiary can appoint an agent to conduct business with the TSP on his or her behalf by using a power of attorney (POA). The

agent is called an attorney-in-fact. The TSP must approve a POA before the agent can conduct business with the TSP; however, the TSP will accept a document that was signed by the agent before the TSP approved the POA. The TSP will approve a POA if it meets the following conditions:

(1) The POA must give the agent either general or specific powers, as explained in paragraphs (b) and (c) of this section;

(2) A notary public or other official authorized by law to administer oaths or affirmations must authenticate, attest, acknowledge, or certify the participant's or beneficiary's signature on the POA; and

(3) The POA must be submitted to the TSP recordkeeper for approval.

(b) *General power of attorney.* A general POA gives an agent unlimited authority to conduct business with the TSP, including the authority to sign any TSP-related document. Additional information regarding general powers of attorney can be accessed at <http://www.tsp.gov>.

(c) *Specific power of attorney.* A specific power of attorney gives an agent the authority to conduct specific TSP transactions. A specific POA must expressly describe the authority it grants. Additional information regarding special powers of attorney, as well as a sample form, can be accessed at <http://www.tsp.gov>.

[69 FR 29852, May 26, 2004, as amended at 72 FR 53414, Sept. 19, 2007]

#### § 1690.13 Guardianship and conservatorship orders.

(a) A court order can authorize an agent to conduct business with the TSP on behalf of an incapacitated participant or beneficiary. The agent is called a guardian or conservator and the incapacitated person is called a ward. The TSP must approve a court order before an agent can conduct business with the TSP; however, the TSP will accept a document that was signed by the agent before the TSP approved the court order. The TSP will approve a court order appointing an agent if the following conditions are met:

(1) A court of competent jurisdiction (as defined at 5 CFR 1690.1) must have issued the court order;